

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF TENNESSEE
WESTERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

vs.

WILLIAM D. BOYER,

Defendant.

Cr. No.

89-80034

26 U.S.C. § 7201

RECEIVED

FEB 11 2009

United States District Court
Western Tennessee

INDICTMENT

THE GRAND JURY CHARGES:

COUNT 1

During the calendar year 2001, **William D. Boyer**, had and received taxable income in the approximate sum of \$160,030.58; that upon said taxable income there was owing to the United States of America an income tax of approximately \$44,531.69; that well knowing and believing the foregoing facts,

----- **WILLIAM D. BOYER** -----

on or about April 15, 2002, in the Western District of Tennessee, willfully attempted to evade and defeat said income tax due and owing by him to the United States of America for said calendar year 2001, by failing to make an income tax return on or before April 15, 2002, as required by law, to a proper officer of the Internal Revenue Service, by failing to pay the Internal Revenue Service said income tax, by concealing and attempting to conceal from all proper officers of the United States of America his true and correct income and by filing a false Form W-4; in violation of Title 26, United States Code, Section 7201.

COUNT 2

During the calendar year 2002, **William D. Boyer**, had and received taxable income in the approximate sum of \$201,869.97; that upon said taxable income there was owing to the United States of America an income tax of approximately \$57,835.98; that well knowing and believing the foregoing facts,

----- **WILLIAM D. BOYER** -----

on or about April 15, 2003, in the Western District of Tennessee, willfully attempted to evade and defeat said income tax due and owing by him to the United States of America for said calendar year 2002, by failing to make an income tax return on or before April 15, 2003, as required by law, to a proper officer of the Internal Revenue Service, by failing to pay the Internal Revenue Service said income tax, by concealing and attempting to conceal from all proper officers of the United States of America his true and correct income and by filing a false Form W-4; in violation of Title 26, United States Code, Section 7201.

COUNT 3

During the calendar year 2003, **William D. Boyer**, had and received taxable income in the approximate sum of \$197,727.52; that upon said taxable income there was owing to the United States of America an income tax of approximately \$52,756.17; that well knowing and believing the foregoing facts,

----- **WILLIAM D. BOYER** -----

on or about April 15, 2004, in the Western District of Tennessee, willfully attempted to evade and defeat said income tax due and owing by him to the United States of America for said calendar year 2003, by failing to make an income tax return on or before April 15, 2004, as required by law, to a proper officer of the Internal Revenue Service, by failing to pay the Internal Revenue Service said income tax, by concealing and attempting to conceal from all proper officers of the United States of America his true and correct income and by filing a false Form W-4; in violation of Title 26, United States Code, Section 7201.

COUNT 4

During the calendar year 2004, **William D. Boyer**, had and received taxable income in the approximate sum of \$222,970.02; that upon said taxable income there was owing to the United States of America an income tax of approximately \$59,060.76; that well knowing and believing the foregoing facts,

----- **WILLIAM D. BOYER** -----

on or about April 15, 2005, in the Western District of Tennessee, willfully attempted to evade and defeat said income tax due and owing by him to the United States of America for said calendar year 2004, by failing to make an income tax return on or before April 15, 2005, as required by law, to a proper officer of the Internal Revenue Service, by failing to pay the Internal Revenue Service said income tax, by concealing and attempting to conceal from all proper officers of the United States of America his true and correct income and by filing a false Form W-4; in violation of Title 26, United States Code, Section 7201.

COUNT 5

During the calendar year 2005, **William D. Boyer**, had and received taxable income in the approximate sum of \$195,219.43; that upon said taxable income there was owing to the United States of America an income tax of approximately \$51,421.41; that well knowing and believing the foregoing facts,

----- **WILLIAM D. BOYER** -----

on or about April 15, 2006, in the Western District of Tennessee, willfully attempted to evade and defeat said income tax due and owing by him to the United States of America for said calendar year 2005, by failing to make an income tax return on or before April 15, 2006, as required by law, to a proper officer of the Internal Revenue Service, by failing to pay the Internal Revenue Service said income tax, by concealing and attempting to conceal from all proper officers of the United States of America his true and correct income and by filing a false Form W-4; in violation of Title 26, United States Code, Section 7201.

DATED: February 11, 2009


LAURENCE J. LAURIN
UNITED STATES ATTORNEY

AT 

S/Grand Jury Foreperson


FOREPERSON